MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): That is exactly why I want to know whether, in view of the fact that these courts have been in existence for the last ten years, the Government will consider the desirability of filling up these judgeships by election in accordance with the rules framed under the Regulation.

MR. K. GEORGE (*Ag. Chief Secretary to Government*): The Government will consider the matter.

Income Tax.

345. MR. S. PIRAVIPERUMAL PILLAI (*Commerce and Industry, South*): (*a*) Is it a fact that there is a strong dissatisfaction amongst the merchants that their accounts are not properly looked into, that they are indiscriminately assessed and that their grievances are not properly heard by the income tax authorities?

(*b*) In spite of the "acute trade depression and the collapse of several business concerns" in 1098, "the disturbance to trade and production" in 1099, and "the dislocation of trade and business" in 1100, will the Government be pleased to state how they were able to make an excess of ·67 lakh of rupees over the budgetted estimate for 1100 under income tax from business other than tea?

MR. K. GEORGE (*Ag. Chief Secretary to Government*): (*a*) The Government are not aware.

(*b*) The Government have nowhere stated that there was dislocation of trade and business in 1100. [*Vide* reply to interpellation No. 152 given at the meeting of the Council held on the 7th November 1924]. Nor is the Member correct when he says that there was an excess of ·67 lakh of rupees over the budget estimate for 1100, exclusively from income tax from business other than tea. The Member's statement is evidently based on the revised estimate for 1100. The increased figure shown in that estimate was warranted by the increased revenue during the first eight months of 1100. But the actual receipts for that year show that there was an increase of Rs. 1,28,914 under income tax from tea industry and a decrease of Rs. 18,852 under income tax from business other than tea, as compared with the figures for 1099.

MR. S. PIRAVIPERUMAL PILLAI (*Commerce and Industry, South*): May I know from the Member whether it is not stated in the Financial Secretary's speech that "there was disloction of trade and business in 1100"?

MR. K. GEORGE (*Ag. Chief Secretary to Government*): That relates to the actuals of 1099 and not of 1100.

MR. S. PIRAVIPERUMAL PILLAI (*Commerce and Industry, South*): My question is whether it has been stated there or not?

MR. K. GEORGE (*Ag. Chief Secretary to Government*): If the Member will kindly read the speech carefully, he will see that it has been treated in relation to the year 1099.

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